

AMENDED IN ASSEMBLY APRIL 8, 2003

CALIFORNIA LEGISLATURE—2003–04 REGULAR SESSION

ASSEMBLY BILL

No. 357

Introduced by Assembly Member Maze

February 11, 2003

~~An act to amend Section 155.20 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy. An act to add Section 103526.7 to the Health and Safety Code, relating to death certificates.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 357, as amended, Maze. ~~Property taxation: exemption: possessory interests~~ *Death certificates: fee waivers.*

Existing law requires persons convicted of specified sex crimes to register with local law enforcement agencies of the cities or counties in which they reside, and requires, in this connection, the Department of Justice to compile a sex offender registry.

Existing law prescribes the information to be included on a certificate of death. Existing law requires a State Registrar, local registrar, or county recorder, upon request and payment of the required fee, to supply to any applicant a certified copy of the record of death.

This bill would require the State Registrar to waive any fee for a copy of a death certificate when the request for the copy is made by any law enforcement agency for the purpose of updating the sex offender database.

~~Existing provisions of the California Constitution authorize the Legislature, with the approval of $\frac{2}{3}$ of the membership of each legislative house, to allow a county board of supervisors to exempt from~~

~~property taxation those properties having a full value too low to justify the costs of assessment and collection.~~

~~Existing property tax law implementing this authority limits any exemption granted under the constitutional provisions by a county board of supervisors to property with a value not exceeding \$5,000 or, for a possessory interest for a limited-term use of certain publicly owned facilities, a value not exceeding \$50,000.~~

~~This bill would for a qualified county, as defined, increase the limit for the exemption relating to a possessory interest from \$50,000 to \$100,000.~~

~~Section 2229 of the Revenue and Taxation Code requires the Legislature to reimburse local agencies annually for certain property tax revenues lost as a result of any exemption or classification of property for purposes of ad valorem property taxation.~~

~~This bill would provide that, notwithstanding Section 2229 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.~~

~~This bill would take effect immediately as a tax levy.~~

~~Vote: $\frac{2}{3}$ majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes *no*.~~

The people of the State of California do enact as follows:

- 1 ~~SECTION 1.—Section 155.20 of the Revenue and Taxation~~
- 2 ~~SECTION 1. Section 103526.7 is added to the Health and~~
- 3 ~~Safety Code, to read:~~
- 4 ~~103526.7. The State Registrar shall waive any fee for a~~
- 5 ~~certified copy of a death certificate when the request for the copy~~
- 6 ~~is made by any law enforcement agency for the purpose of~~
- 7 ~~updating the sex offender database, compiled pursuant to Section~~
- 8 ~~290 of the Penal Code.~~
- 9 ~~Code is amended to read:~~
- 10 ~~155.20.—(a) Subject to the limitations listed in subdivisions~~
- 11 ~~(b), (c), (d), and (e), a county board of supervisors may exempt~~
- 12 ~~from property tax all real property with a base year value (as~~
- 13 ~~determined pursuant to Chapter 1 (commencing with Section 50)~~
- 14 ~~of Part 0.5), and personal property with a full value so low that, if~~
- 15 ~~not exempt, the total taxes, special assessments, and applicable~~

1 ~~subventions on the property would amount to less than the cost of~~
2 ~~assessing and collecting them.~~

3 ~~(b) (1) The board of supervisors may not exempt property with~~
4 ~~a total base year value or full value of more than five thousand~~
5 ~~dollars (\$5,000), except that this limitation is increased to fifty~~
6 ~~thousand dollars (\$50,000) or, for a qualified county, one hundred~~
7 ~~thousand dollars (\$100,000), in the case of a possessory interest,~~
8 ~~for a temporary and transitory use, in a publicly owned fairground,~~
9 ~~fairground facility, convention facility, or cultural facility. For~~
10 ~~purposes of this paragraph, “publicly owned convention or~~
11 ~~cultural facility” means a publicly owned convention center, civic~~
12 ~~auditorium, theater, assembly hall, museum, or other civic~~
13 ~~building that is used primarily for staging any of the following:~~

14 ~~(A) Conventions, trade and consumer shows, or civic and~~
15 ~~community events.~~

16 ~~(B) Live theater, dance, or musical productions.~~

17 ~~(C) Artistic, historic, technological, or educational exhibits.~~

18 ~~(2) In determining the level of the exemption, the board of~~
19 ~~supervisors shall determine at what level of exemption the costs of~~
20 ~~assessing the property and collecting taxes, assessments, and~~
21 ~~subventions on the property exceeds the proceeds to be collected.~~
22 ~~The board of supervisors shall establish the exemption level~~
23 ~~uniformly for different classes of property. In making this~~
24 ~~determination, the board of supervisors may consider the total~~
25 ~~taxes, special assessments, and applicable subventions for the year~~
26 ~~of assessment only or for the year of assessment and succeeding~~
27 ~~years where cumulative revenues will not exceed the cost of~~
28 ~~assessments and collections.~~

29 ~~(c) This section does not apply to those real or personal~~
30 ~~properties enumerated in Section 52.~~

31 ~~(d) The exemption authorized by this section shall be adopted~~
32 ~~by the board of supervisors on or before the lien date for the fiscal~~
33 ~~year to which the exemption is to apply and may, at the option of~~
34 ~~the board of supervisors, continue in effect for succeeding fiscal~~
35 ~~years. Any revision or rescission of the exemption shall be adopted~~
36 ~~by the board of supervisors on or before the lien date for the fiscal~~
37 ~~year to which that revision or rescission is to apply.~~

38 ~~(e) Nothing in this section authorizes either of the following:~~

1 ~~(1) A county board of supervisors to exempt new construction,~~
2 ~~unless the new total base year value of the property, including this~~
3 ~~new construction, is five thousand dollars (\$5,000) or less.~~

4 ~~(2) An assessor to exempt or not to enroll any property of any~~
5 ~~value, unless specifically authorized by a county board of~~
6 ~~supervisors, pursuant to this section.~~

7 ~~(f) (1) For purposes of this section, “qualified county” means~~
8 ~~a county in which the total population, as of July 1, has decreased~~
9 ~~since the immediately preceding July 1.~~

10 ~~(2) The population determinations specified in paragraph (1)~~
11 ~~shall be made on the basis of the later of the following:~~

12 ~~(A) The most recent population estimates for counties that have~~
13 ~~been made by the population research unit in the Department of~~
14 ~~Finance.~~

15 ~~(B) The most recent census that has been validated by the~~
16 ~~population research unit in the Department of Finance.~~

17 ~~SEC. 2. Notwithstanding Section 2229 of the Revenue and~~
18 ~~Taxation Code, no appropriation is made by this act and the state~~
19 ~~shall not reimburse any local agency for any property tax revenues~~
20 ~~lost by it pursuant to this act.~~

21 ~~SEC. 3. This act provides for a tax levy within the meaning of~~
22 ~~Article IV of the Constitution and shall go into immediate effect.~~
23